

**GRANBY PUBLIC SCHOOLS**  
**BUSINESS OFFICE**  
**15-B North Granby Road**  
**Granby, CT 06035**  
**(860) 844-5253**

*stevensonn@granbyschools.org*

To: Cheri P. Burke, Superintendent of Schools

From: Nickie Stevenson, Director of Finance & Operations

Re: September 2026 Budget Expense Report

Date: October 8, 2026

---

Please find attached the September 2026 budget expense report for this fiscal year.

**Personnel and Program Accounts**

An analysis of both personnel and program accounts indicates that projected expenditures remain on track to be covered within the appropriated budget. As we are still early in the fiscal year, all accounts and expenditures will continue to be monitored regularly to ensure spending remains consistent with budget projections.

**Special Education**

Special education expenditures for FY 2027 remain generally aligned with the district's established spending plan. As previously noted, the district did not receive the anticipated grant funding for positions needed to support the Kelly Lane RISE program. As a result, a certified teacher and Registered Behavior Technician (RBT) were hired using the district's operating budget, resulting in shortfalls within special education certified salaries and support services.

These variances have been offset through available savings in regular education salaries, with the necessary budget transfers made accordingly. Special education expenditures will continue to be closely monitored throughout the year.

**Quality and Diversity Fund (Q&D)**

To date, the district has received approximately \$13,000 in revenue from summer school and Pre-K tuition, with related expenditures increasing as anticipated.

**Revenue to the Town**

At this point in the fiscal year, revenue to the Town for FY 2027 remains favorable at \$2,571,144, representing a slight decrease of approximately \$17,000 from the previous projection. This change is primarily attributable to a \$58,000 decrease in Excess Cost revenue, which has been partially offset by a \$40,000 increase in Hartland tuition revenue.

These adjustments are based on the preliminary Per Pupil Expenditure (PPE) amount of \$22,973, which is \$1,225 higher than the current PPE of \$21,748. Please note that the PPE amount is preliminary and is typically finalized in mid-January. Any necessary revisions to the related revenue projections will be made once the final amount is released.

**PROGRAM ACCOUNTS**  
**Granby Board of Education FY 2027**  
**September 2026 Budget Expense Report**

| Row #          | Description                  | Original Budget     | Adjusted Budget     | YTD Expended       | Encumbered         | Balance            | Combined %<br>Expended and Encumbered |
|----------------|------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------------------|
| 01             | Communications               | \$80,657            | \$80,657            | \$17,442           | \$32,879           | \$30,335           | 62.4%                                 |
| 02             | Conference & Travel          | \$47,944            | \$47,944            | \$8,299            | \$3,617            | \$36,028           | 24.9%                                 |
| 03             | Dues and Fees                | \$42,235            | \$42,235            | \$20,522           | \$6,263            | \$15,450           | 63.4%                                 |
| 04             | Equipment/Furniture          | \$18,385            | \$18,385            | \$0                | \$0                | \$18,385           | 0.0%                                  |
| 05             | Legal Services/Insurance     | \$160,074           | \$165,198           | \$54,226           | \$107,006          | \$3,966            | 97.6%                                 |
| 06             | Library/Media                | \$51,983            | \$51,983            | \$12,788           | \$8,169            | \$31,027           | 40.3%                                 |
| 07             | Purchased Services           | \$1,217,229         | \$1,217,229         | \$134,636          | \$979,849          | \$102,744          | 91.6%                                 |
| 08             | Repairs & Maintenance        | \$612,514           | \$612,514           | \$169,961          | \$341,258          | \$101,295          | 83.5%                                 |
| 09             | Software                     | \$510,360           | \$510,360           | \$330,944          | \$12,953           | \$166,463          | 67.4%                                 |
| 10             | Special Education            | \$4,785,090         | \$4,785,090         | \$520,451          | \$3,877,956        | \$386,684          | 91.9%                                 |
| 11             | Student Activities/Athletics | \$369,945           | \$369,945           | \$42,525           | \$226,868          | \$100,552          | 72.8%                                 |
| 12             | Supplies                     | \$563,561           | \$563,561           | \$188,367          | \$174,508          | \$200,685          | 64.4%                                 |
| 13             | Textbooks                    | \$80,666            | \$80,666            | \$4,151            | \$7,004            | \$69,512           | 13.8%                                 |
| 14             | Transportation               | \$1,261,940         | \$1,256,816         | \$70,587           | \$1,165,344        | \$20,885           | 98.3%                                 |
| 15             | Tuition                      | \$11,578            | \$11,578            | \$0                | \$10,000           | \$1,578            | 86.4%                                 |
| 16             | Utilities                    | \$842,535           | \$842,535           | \$138,031          | \$657,773          | \$46,731           | 94.5%                                 |
| 17             | Unallocated Appropriation    | \$0                 | \$0                 | \$0                | \$0                | \$0                |                                       |
| <b>Program</b> |                              | <b>\$10,656,696</b> | <b>\$10,656,696</b> | <b>\$1,712,930</b> | <b>\$7,611,446</b> | <b>\$1,332,319</b> | <b>87.5%</b>                          |

**PERSONNEL ACCOUNTS**  
**Granby Board of Education FY 2027**  
**September 2026 Budget Expense Report**

| Row #                   | Description                  | Original Budget     | Adjusted Budget     | YTD Expended       | Encumbered          | Balance            | Combined %<br>Expended and Encumbered |
|-------------------------|------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------------------------|
| 18                      | Administration               | \$1,773,343         | \$1,776,703         | \$383,714          | \$1,392,989         | \$0                | 100.0%                                |
| 19                      | Central Office               | \$524,406           | \$522,959           | \$98,230           | \$423,883           | \$846              | 99.8%                                 |
| 20                      | Certified Staff              | \$12,009,799        | \$11,877,399        | \$1,403,734        | \$10,354,170        | \$119,496          | 99.0%                                 |
| 21                      | Custodial and Maintenance    | \$1,601,392         | \$1,601,392         | \$351,479          | \$1,245,599         | \$4,314            | 99.7%                                 |
| 22                      | School Secretaries           | \$692,649           | \$709,554           | \$125,945          | \$583,609           | \$0                | 100.0%                                |
| 23                      | Special Education            | \$4,801,294         | \$4,912,826         | \$529,078          | \$4,368,153         | \$15,596           | 99.7%                                 |
| 24                      | Student Activities/Athletics | \$573,647           | \$573,647           | \$23,363           | \$540,316           | \$9,968            | 98.3%                                 |
| 25                      | Teaching Assistants          | \$391,852           | \$391,852           | \$27,318           | \$364,535           | \$0                | 100.0%                                |
| 26                      | Technology Support Services  | \$334,496           | \$336,546           | \$11,656           | \$324,890           | \$0                | 100.0%                                |
| 27                      | Tutors                       | \$36,357            | \$36,357            | \$1,566            | \$33,867            | \$923              | 97.5%                                 |
| 28                      | Employee Benefits            | \$6,995,503         | \$6,995,503         | \$1,232,915        | \$5,680,042         | \$82,547           | 98.8%                                 |
| 29                      | Unallocated Appropriation    | \$0                 | \$0                 | \$0                | \$0                 | \$0                |                                       |
| <b>Personnel</b>        |                              | <b>\$29,734,738</b> | <b>\$29,734,738</b> | <b>\$4,188,999</b> | <b>\$25,312,051</b> | <b>\$233,689</b>   | <b>99.2%</b>                          |
| <b>100 General Fund</b> |                              | <b>\$40,391,434</b> | <b>\$40,391,434</b> | <b>\$5,901,929</b> | <b>\$32,923,497</b> | <b>\$1,566,008</b> | <b>96.1%</b>                          |

**SPECIAL EDUCATION ACCOUNT DETAIL**

**Granby Board of Education FY 2027  
September 2026 Budget Expense Report**

| Row # | Description              | Budget             | Adjusted Budget    | YTD Expended       | Encumbered         | Balance          | Combined %<br>Expended and Encumbered |
|-------|--------------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------------------------|
| 01    | Administrative/Certified | \$2,370,841        | \$2,449,414        | \$324,112          | \$2,123,417        | \$1,884          | 99.9%                                 |
| 02    | Secretaries              | \$115,009          | \$115,009          | \$23,180           | \$91,400           | \$429            | 99.6%                                 |
| 03    | Support Services         | \$511,158          | \$544,117          | \$54,369           | \$489,748          | \$0              | 100.0%                                |
| 04    | Teaching Assistants      | \$1,792,371        | \$1,792,371        | \$126,795          | \$1,652,484        | \$13,092         | 99.3%                                 |
| 05    | Tutors                   | \$11,915           | \$11,915           | \$621              | \$11,103           | \$191            | 98.4%                                 |
|       | <b>TOTAL PERSONNEL</b>   | <b>\$4,801,294</b> | <b>\$4,912,826</b> | <b>\$529,078</b>   | <b>\$4,368,153</b> | <b>\$15,596</b>  | <b>99.7%</b>                          |
| 06    | Communications           | \$150              | \$150              | \$0                | \$0                | \$150            | 0.0%                                  |
| 07    | Conference & Travel      | \$12,048           | \$12,048           | \$259              | \$1,091            | \$10,698         | 11.2%                                 |
| 08    | Dues and Fees            | \$2,250            | \$2,250            | \$400              | \$320              | \$1,530          | 32.0%                                 |
| 09    | Legal Services           | \$28,875           | \$28,875           | \$8,993            | \$11,508           | \$8,375          | 71.0%                                 |
| 10    | Purchased Services       | \$238,661          | \$238,661          | \$35,031           | \$60,164           | \$143,467        | 39.9%                                 |
| 11    | Software                 | \$9,860            | \$9,860            | \$6,665            | \$900              | \$2,294          | 76.7%                                 |
| 12    | Supplies/Textbooks       | \$53,028           | \$53,028           | \$9,391            | \$14,739           | \$28,898         | 45.5%                                 |
| 13    | Transportation           | \$1,299,073        | \$1,299,073        | \$16,244           | \$1,280,332        | \$2,496          | 99.8%                                 |
| 14    | Tuition                  | \$3,141,147        | \$3,141,147        | \$443,469          | \$2,508,903        | \$188,775        | 94.0%                                 |
|       | <b>TOTAL PROGRAM</b>     | <b>\$4,785,090</b> | <b>\$4,785,090</b> | <b>\$520,451</b>   | <b>\$3,877,956</b> | <b>\$386,684</b> |                                       |
|       | <b>OVERALL TOTAL</b>     | <b>\$9,586,384</b> | <b>\$9,697,916</b> | <b>\$1,049,528</b> | <b>\$8,246,109</b> | <b>\$402,279</b> | <b>95.9%</b>                          |

**SUPPLEMENTAL INFORMATION**  
**Granby Board of Education FY 2027**  
**September 2026 Budget Expense Report**

**REVENUE TO TOWN SUMMARY**  
**REIMBURSEMENTS FOR BOE EXPENDITURES**

| Description                               | Budget             | Anticipated        | Received To Date | Difference<br>(Received minus Anticipated) |
|-------------------------------------------|--------------------|--------------------|------------------|--------------------------------------------|
| Regular Education Tuition*                | \$739,432          | \$758,109          | \$0              | -\$758,109                                 |
| Special Education Tuition*                | \$800,000          | \$800,000          | \$0              | -\$800,000                                 |
| B.E.A.R. Transition Academy Tuition*      | \$104,527          | \$124,223          | \$0              | -\$124,223                                 |
| Granby Alternative Program Tuition (GAP)* | \$120,000          | \$0                | \$0              | \$0                                        |
| Excess Cost Grant                         | \$905,000          | \$846,812          | \$0              | -\$846,812                                 |
| Pay for Participation                     | \$42,000           | \$42,000           | \$1,597          | -\$40,403                                  |
| <b>Totals</b>                             | <b>\$2,710,959</b> | <b>\$2,571,144</b> | <b>\$1,597</b>   | <b>-\$2,569,547</b>                        |

\*From Other Towns

**QUALITY AND DIVERSITY FUND (Q&D)**

| Description     | Budget      | YTD       | Difference<br>(YTD vs. Budget) |
|-----------------|-------------|-----------|--------------------------------|
| Opening Balance | \$454,209   | -         | -                              |
| Expenses        | \$1,277,330 | \$110,916 | \$1,166,415                    |
| Revenue         | \$1,093,300 | \$13,212  | -\$1,080,088                   |
| Ending Balance  | \$270,179   | \$356,506 | \$86,327                       |